



United States Department of the Interior

NATIONAL PARK SERVICE
1849 C Street, N.W.
Washington, D.C. 20240

MAR 25 2008

Re: Berry Hotel, 300 Everett Street, Morgan City, Louisiana
Project Number: 3136
Taxpayer's Identification Number:

Dear

My review of your appeal of the decision of Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. Thank you for speaking with me via conference call on March 6, 2008, and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the proposed phased rehabilitation of the Berry Hotel is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standard 2 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on January 31, 2008, by Technical Preservation Services (TPS) is hereby affirmed. However, I have further determined that the project could be brought into conformance with the Standards, and thereby be certified, if the project were to be revised in accordance with the corrective measures described below.

Built 1903-1906, the Berry Hotel is located in the Morgan City Historic District, and was certified as contributing to the significance of the district on July 21, 1998. The initial application describing the proposed rehabilitation of the first floor only of this "certified historic structure" was approved, with conditions, on April 24, 2003. A subsequent amended application received in August 2007 proposed reversing the two phases and initiating the work on the second floor. Receipt of this application prompted discussions between you and TPS, and eventually to the review of two plans for the second floor—one dated April 10, 2007, and the other dated October 15, 2007. The earlier plan—your preferred alternative, as you stated in our conversation—eliminates the double-loaded corridor configuration, as well as historic doors and partition walls, all of which were character defining features of the second floor. The later plan retains the corridor walls but divides it into two truncated halls by inserting closets in the middle section by the "jog" around the stairs. Both insert a door where the short north-south hall meets the east-west corridor, and both eliminate most of the doors to the former hotel rooms flanking the corridor. TSP concluded that both proposals caused the project not to meet the Standards for Rehabilitation, and I agree.

The corridor system on the second floor of the Berry Hotel is literally a central feature of this historic building. The changes proposed here would either eliminate the double-loaded corridor altogether, as in the first plan, or, in the case of the second, block its extent and role in the overall organization of the second floor. As a result, the proposals cause the planned rehabilitation not to meet Standard 2 of the

Secretary of the Interior's Standards for Rehabilitation, which states: *"The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided."* The insertion of a new door at the juncture of the two halls and the loss of the doors to the former hotel rooms in both plans only serve to impair further the historic character of the building.

While the current proposals cannot be approved, I believe the project can be brought into conformance with the Standards for Rehabilitation. The double-loaded corridor configuration must remain substantially intact, and any former hotel doors not remaining active must be retained in place, although they may be walled off from the interior of the units. The modified proposal described in the letter by TPS dated January 31, 2008, constitutes one possible remedy for the deficiencies outlined above. Another potential solution, which takes its departure from the October 15th plan, would be to retain the two closets inserted in the hallway, adjusting their size to accommodate location of the historic doors. As part of any revised plan, the doorway proposed for where the corridor turns at the head of the stairs must be removed.

If you choose to revise the application in accordance with corrective measures such as described above, you should submit revised drawings to the National Park Service, to the attention of Michael Auer, before proceeding with the actual work in order to ensure conformance with the Standards.

Please note that this appeal, and this decision, concerns the revised first phase of the overall project, the proposed conversion of the second floor of the Berry Hotel into two apartments. I would further remind you that the new external stairs proposed for the east elevation of the hotel were approved by TPS in concept only. The conditions set forth by TPS in that April 24, 2003, decision still apply. Condition #5 requires that these new stairs "must be as unobtrusive as possible, and, thus, must be simple in design and the same color as the porch balustrade." Moreover, the second external stairs currently proposed for the south elevation of the hotel are shown in plan only. No elevation drawings showing these stairs have yet been furnished. Accordingly, any revised plans submitted for approval in response to this decision must include these elements as well as proposed modifications to the second floor plan. Note that this project will remain ineligible for the tax incentives until it is designated a "certified rehabilitation" following completion of the overall project.

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-LA
IRS